

House Bill 163

By: Representative Benton of the 31st

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from City of Jefferson independent
2 school district ad valorem taxes for educational purposes in the amount of \$10,000.00 of the
3 assessed value of the homestead for certain residents of that school district who are 62 years
4 of age or over and an additional homestead exemption in the amount of \$20,000.00 of the
5 assessed value of the homestead for certain residents of that school district who are 65 years
6 of age or over and whose net income, excluding certain retirement income, does not exceed
7 \$18,000.00, approved April 25, 2002 (Ga. L. 2002, p. 4353), as amended, so as to change the
8 net income limitation for receiving such exemptions from \$18,000.00 to \$25,000.00, not
9 including certain retirement income; to provide for a referendum, effective dates, and
10 automatic repeal; to provide for an effective date; to repeal conflicting laws; and for other
11 purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

14 An Act providing a homestead exemption from City of Jefferson independent school district
15 ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value
16 of the homestead for certain residents of that school district who are 62 years of age or over
17 and an additional homestead exemption in the amount of \$20,000.00 of the assessed value
18 of the homestead for certain residents of that school district who are 65 years of age or over
19 and whose net income, excluding certain retirement income, does not exceed \$18,000.00,
20 approved April 25, 2002 (Ga. L. 2002, p. 4353), as amended, is amended by revising
21 paragraph (3) of subsection (a) of Section 2 as follows:

22 "(3) The exemptions under this subsection shall only be granted if that person's net
23 income, together with the income of the spouse who also occupies and resides at such
24 homestead, does not exceed \$25,000.00 for the immediately preceding taxable year."

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SECTION 2.

26 The election superintendent of the City of Jefferson shall call and conduct an election as
27 provided in this section for the purpose of submitting this Act to the electors of the City of
28 Jefferson independent school district for approval or rejection. The election superintendent
29 shall conduct that election on the date of the 2020 presidential preference primary and shall
30 issue the call and conduct that election as provided by general law. The superintendent shall
31 cause the date and purpose of the election to be published once a week for two weeks
32 immediately preceding the date thereof in the official organ of the City of Jefferson. The
33 ballot shall have written or printed thereon the words:

34 " YES Shall the Act be approved which changes the net income limitation from
35 \$18,000.00 to \$25,000.00, excluding certain retirement income, for the
36 NO homestead exemptions from City of Jefferson independent school district
37 ad valorem taxes for educational purposes for certain senior citizens?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
39 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
40 cast on such question are for approval of the Act, Section 1 shall become of full force and
41 effect on January 1, 2021, and shall be applicable to all taxable years beginning on or after
42 January 1, 2021; provided that legislation to increase the net income limitation from
43 \$18,000.00 to \$25,000.00 for homestead exemptions from ad valorem taxes for educational
44 purposes for senior citizens residing in the Jackson County School District and the City of
45 Commerce independent school district is also passed in the 2019 session of the Georgia
46 General Assembly and ratified by the electors in those respective districts at the 2020
47 presidential preference primary. If the Act is not so approved, if the election is not conducted
48 as provided in this section, if legislation to increase the net income limitation from
49 \$18,000.00 to \$25,000.00 for homestead exemptions from ad valorem taxes for educational
50 purposes for senior citizens residing in the Jackson County School District and the City of
51 Commerce independent school district, or if such legislation to increase the net income
52 limitation is not ratified by the electors of either the Jackson County School District or the
53 City of Commerce independent school district, Section 1 of this Act shall not become
54 effective and this Act shall be automatically repealed on the first day of January immediately
55 following that election date. The expense of such election shall be borne by the City of
56 Jefferson. It shall be the election superintendent's duty to certify the result thereof to the
57 Secretary of State.

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SECTION 3.

59 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
60 its approval by the Governor or upon its becoming law without such approval.

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SECTION 4.

62 All laws and parts of laws in conflict with this Act are repealed.